

**Amendments to the Specification:**

Please replace paragraph [0079] with the following rewritten paragraph:

[0079] As shown in Fig. 14, at least one cut 466 is formed in the protective layer 460. Fig. 13 shows a partial cross-section of a portion without a cut. A third layer of ~~sacrificial material~~ 470 is formed over the protective layer 460. The third layer 470 should be made of a second ~~sacrificial material~~ that is less susceptible to attack than the first sacrificial material. This will prevent the second layer of the first sacrificial material 450 from being attacked other than from the edge of the second layer of the first sacrificial material 450.

Please replace paragraph [0049] with the following rewritten paragraph:

[0001] The first layer of structural material may be processed as desired, such as by an etching process prior to proceeding to step S400. In step S400, a first layer of sacrificial material is formed over the first layer of structural material. Then, in step S500, a second layer of structural material is formed over the first layer of sacrificial material. A second layer of sacrificial material is formed over the second layer of structural material in step S600 and a protective layer is formed over the second layer of sacrificial material in step S700. The protective layer may be formed of any suitable material such as, for example, polysilicon or single crystal silicon.

Please replace paragraph [0051] with the following rewritten paragraph:

[0002] After the first and second layers of sacrificial material are removed, the protective layer may be removed in step S900, for example, either mechanically or chemically. The protective layer, however, may form another structural layer of the device. In that case, step S900 would not be executed. The process then ends in step S1000. It should be understood, however, that further processing is possible to obtain the finished device.

Please replace paragraph [0080] with the following rewritten paragraph:

[0080]        The third layer of ~~sacrificial material~~ 470 forms an interface with the second layer of the first sacrificial material 450 at the at least one cut 466. Again, the at least one cut 466 may be formed as a channel as shown.